



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

The Goa Goods and Services Tax (Amendment) Bill, 2024

(Bill No. 9 of 2024)

(As passed in the Legislative Assembly of the State of Goa)

**GOA LEGISLATURE SECRETARIAT,
ASSEMBLY HALL, PORVORIM, GOA
FEBRUARY, 2024**

The Goa Goods and Services Tax (Amendment) Bill, 2024

(Bill No. 9 of 2024)

A

Bill

*further to amend the Goa Goods and Services
Tax Act, 2017 (Goa Act 4 of 2017).*

BE it enacted by the Legislative Assembly of
Goa in the Seventy-fifth Year of the Republic of
India as follows:—

1. Short title and commencement.— (1) This
Act may be called the Goa Goods and Services
Tax (Amendment) Act, 2024.

(2) It shall be deemed to have come into force
on the 1st day of October, 2023.

2. Amendment of section 2.— In the Goa
Goods and Services Tax Act, 2017 (Goa Act 4 of
2017) (hereinafter referred to as the "principal
Act"), in section 2,—

(i) after clause (80), the following clauses
shall be inserted, namely:—

"(80A) "online gaming" means offering of
a game on the internet or an electronic
network and includes online money gaming;

(80B) "online money gaming" means
online gaming in which players pay or
deposit money or money's worth, including
virtual digital assets, in the expectation of
winning money or money's worth, including
virtual digital assets, in any event including

game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;”;

(ii) after clause (102), the following clause shall be inserted, namely:—

“(102A) “specified actionable claim” means the actionable claim involved in or by way of—

- (i) betting;
- (ii) casinos;
- (iii) gambling;
- (iv) horse racing;
- (v) lottery; or
- (vi) online money gaming;”;

(iii) in clause (105), the following proviso shall be inserted at the end, namely:—

“Provided that a person who organizes or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him

or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;”;

(iv) after clause (117), the following clause shall be inserted, namely:—

“(117A) “virtual digital asset” shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income Tax Act, 1961 (43 of 1961);”.

3. Amendment of section 24.— In section 24 of the principal Act,—

(i) in clause (xi), the word “and” occurring at the end, shall be omitted;

(ii) after clause (xi), the following clause shall be inserted, namely:—

“(xia) every person supplying online money gaming from a place outside India to a person in India; and”.

4. Amendment of Schedule III.— In Schedule III of the principal Act, in paragraph 6, for the expression “lottery, betting and gambling”, the words “specified actionable claims” shall be substituted.

5. Transitory provision.— The amendments made by this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

6. Repeal and Saving.— (1) The Goa Goods and Services Tax (Amendment) Ordinance, 2023 (Ordinance No. 3 of 2023) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.